SPECIFICATION AMENDMENTS:

Please amend the TITLE at the top of page 1 of the specification as follows:

SYSTEM AND METHOD FOR CREATING AN EMAIL A SHORT MESSAGE SYSTEM

USAGE RECORD

Please add the following language after the title and before the FIELD OF THE INVENTION of the specification:

RELATED APPLICATIONS

This is a continuation of U.S. Application No. 09/613,885, filed July 11, 2000.

Please amend the ABSTRACT OF THE DISCLOSURE as follows (and shown by the accompanying replacement sheet):

A method of creating a short message system (SMS) an email usage record is provided.

An input signal is received. An SMS email usage record is created in response to the received input signal. An event jacket is created. The event jacket is associated with the SMS email usage record. A command to send an SMS email message is received. A confirmation signal is received after the SMS email message has been sent. Finally, an SMS email leg jacket is created. The SMS email leg jacket includes at least one record. The at least one record includes information relating to the SMS email message.